

The Compliance Group
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June 21, 2011

Marlene H. Dortch, Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, S.W.
Washington, DC 20554

Re: **VOIPCARDS LLC**
PIU Certification Pursuant to 47 C.F.R. § 64.5001(c)
WC Docket No. 05-68

Dear Ms. Dortch:

On behalf of VOIPCARDS LLC ("VOIPCARDS"), enclosed herewith please find an original and four copies of the company's unredacted, confidential Percentage of Interstate Usage Officer Certification ("PIU Officer Certification") covering January 1, 2011 - March 31, 2011 (Q1-2011).

This unredacted, confidential version of the PIU Officer Certification is being submitted under separate cover, along with a request for confidential treatment pursuant to section 0.459 of the Commission's rules. The public version of this Certification, with confidential information redacted, is being filed via ECFS in WC Docket No. 05-68.

Should you have any questions regarding this filing, please do not hesitate to contact the undersigned.

Respectfully submitted,

/s/

Christopher A. Canter
On behalf of VOIPCARDS LLC

**** CONFIDENTIAL VERSION ****

NOT FOR PUBLIC INSPECTION

**VOIPCARDS Inc.
OFFICER CERTIFICATION PURSUANT TO 47 C.F.R. § 64.5001(c)
WC DOCKET NO. 05-68**

I, Farid Kherani, certify, under penalty of perjury, that I am an officer of VOIPCARDS LLC ("VOIPCARDS"), and that I am authorized to make this certification on the company's behalf. I further certify that the statements in this certification are correct to the best of my knowledge, information, and belief.

For the reasons stated herein, VOIPCARDS has complied with the applicable reporting requirements described in 47 C.F.R. § 64.5001, and is in full compliance with the FCC's PIU reporting regulations.

VOIPCARDS has complied with the reporting requirements described in 47 C.F.R. § 64.5001 (a), by providing the required reports to those carriers from which it purchased transport services during January 1, 2011 - March 31, 2011 (Q1-2011).

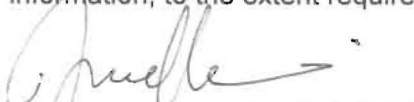
The company's percentages of total intrastate, interstate, and international calling card minutes for January 1, 2011 - March 31, 2011 (Q1-2011) are as follows:

Intrastate	0.00%
Interstate	0.00%
International	100.00%

The company's percentages of total prepaid calling card service revenues (excluding revenue from prepaid calling cards sold by, to, or pursuant to contract with the Department of Defense ("DoD") of a DoD entity) attributable to interstate and international calls for January 1, 2011 - March 31, 2011 (Q1-2011) are as follows:

Interstate	0.00%
International	100.00%

Finally, VOIPCARDS is contributing to the Federal Universal Service Fund based on the reported information, to the extent required by United States law and all applicable FCC regulations.


Farid Kherani

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Re: **VOIPCARDS LLC**
PIU Certification Pursuant to 47 C.F.R. § 64.5001(c)
WC Docket No. 05-68

Dear Ms. Dortch:

On behalf of VOIPCARDS LLC ("VOIPCARDS"), attached please find the company's redacted, non-confidential Percentage of Interstate Usage Officer Certification ("PIU Officer Certification") for January 1, 2011 - March 31, 2011 (Q1-2011).

The unredacted, confidential version of the PIU Officer Certification was submitted under separate cover, along with a request for confidential treatment pursuant to section 0.459 of the Commission's rules.

Should you have any questions regarding this filing, please do not hesitate to contact the undersigned.

Respectfully submitted,

/s/

Christopher A. Canter
On behalf of VOIPCARDS LLC

Before the
Federal Communications Commission
Washington, DC 20554

In the Matter of

Regulation of Prepaid Calling Card Services

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WC Docket No. 05-68

**REQUEST TO WITHHOLD CONFIDENTIAL MATERIAL
FROM PUBLIC INSPECTION**

Pursuant to Section 0.459 of the Federal Communication Commission's Rules, VOIPCARDS LLC ("VOIPCARDS"), through undersigned counsel, respectfully requests that all materials submitted in this filing, PIU Certification Pursuant to 47 C.F.R. § 64.5001(c), be withheld from public inspection.

In support of this request, VOIPCARDS provides the following justification:

1. *Identification of the specific information for which confidential treatment is sought:* Percentage of revenue from the provision of interstate and international services, and an identification of prepaid calling card minutes of use by jurisdiction. The data contains competitively-sensitive information, which is not released to the public.
2. *Identification of the Commission proceeding in which the information was submitted or a description of the circumstances giving rise to the submission:* In the Matter of Regulation of Prepaid Calling Card Services, Declaratory Ruling and Report and Order, WC Docket No. 05-68 (2006) (order adopting the quarterly FCC PIU certification requirement).
3. *Explanation of the degree to which the information is commercial or financial, or contains a trade secret or is privileged:* Information concerning percentage of revenue from the provision of interstate and international services, and an identification of prepaid calling card minutes of use by jurisdiction, is extremely privileged and is never revealed to the competitors of VOIPCARDS. Such information is released to parties outside the company only where required by law or FCC rule, or when provided pursuant to a Nondisclosure Agreement.
4. *Explanation of the degree to which the information concerns a service that is subject to competition:* All services provided by VOIPCARDS have been deemed fully competitive, and no reason exists whereby competitors or third parties would require, or be entitled to review, this information.
5. *Explanation of how disclosure of the information could result in substantial competitive harm:* Public disclosure of the information contained in its certification could cause competitive harm to VOIPCARDS by providing the company's competitors access to sensitive proprietary information regarding the operation of VOIPCARDS's business. The data could reveal to competitors of VOIPCARDS confidential and proprietary information regarding the company's business decisions and strategies.
6. *Identification of any measures taken by the submitting party to prevent unauthorized disclosure:* VOIPCARDS has provided these confidential materials only to governmental entities which hold these materials in strict confidence. In the event the company is required by business necessity to share this information with third parties, it does so only pursuant to Nondisclosure Agreements.
7. *Identification of whether the information is available to the public and the extent of any previous disclosure of the information to third parties:* Except as noted above, this material is not available to third parties and is not routinely made available to the public.
8. *Justification of the period during which the submitting party asserts that material should not be available for public disclosure:* VOIPCARDS respectfully submits that given the highly confidential nature of this information, the period of unavailability of this material for review must be perpetual.

In view of the foregoing, VOIPCARDS respectfully submits that this request to withhold the enclosed materials from public inspection has been fully supported. Accordingly, VOIPCARDS request for confidentiality should be granted.

Respectfully submitted,

/s/

Christopher A. Canter
On behalf of VOIPCARDS LLC

PIU

PUBLIC VERSION
REDACTED FOR INSPECTION

VOIPCARDS Inc.
OFFICER CERTIFICATION PURSUANT TO 47 C.F.R. § 64.5001(c)
WC DOCKET NO. 05-68

I, Farid Kherani, certify, under penalty of perjury, that I am an officer of VOIPCARDS LLC ("VOIPCARDS"), and that I am authorized to make this certification on the company's behalf. I further certify that the statements in this certification are correct to the best of my knowledge, information, and belief.

For the reasons stated herein, VOIPCARDS has complied with the applicable reporting requirements described in 47 C.F.R. § 64.5001, and is in full compliance with the FCC's PIU reporting regulations.

VOIPCARDS has complied with the reporting requirements described in 47 C.F.R. § 64.5001 (a), by providing the required reports to those carriers from which it purchased transport services during January 1, 2011 - March 31, 2011 (Q1-2011).


The company's percentages of total intrastate, interstate, and international calling card minutes for January 1, 2011 - March 31, 2011 (Q1-2011) are as follows:

Intrastate	REDACTED
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International	REDACTED

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Interstate	REDACTED
International	REDACTED

Finally, VOIPCARDS is contributing to the Federal Universal Service Fund based on the reported information, to the extent required by United States law and all applicable FCC regulations.



Farid Kherani